

**Amendments to the Specification:**

Please amend the paragraph which begins on page 2, line 4 and ends on page 2, line 6, as follows:

-- This application is a continuation of U.S. Application Serial No. 10/[[12]]366,[[130]]291, filed ~~April 19, 2002~~ February 14, 2003, which is a continuation of U.S. Application Serial No. 10/126,130, filed April 19, 2002, which is a continuation-in-part of U.S. Application Serial No. 09/912,815, filed July 24, 2001, and issued as U.S. Patent 6,608,909 on August 19, 2003, the disclosure of which is incorporated herein in their entirety by reference.--

Please amend the paragraph which begins on page 4, line 2 and ends on page 4, line 21, as follows:

-- The present invention includes a first transverse member and a second support member that further includes oppositely [[op]]disposed first and second generally extending members. The first transverse member couples to and extends between the oppositely [[op]]disposed generally extending members of the second support member, and one or more positioning members couple to the second support member allowing for securing the members into an extreme upward, an extreme downward, and positions in between. The one or more positioning members, which can be multi-position detents, either attach to the spa itself, to attachment means on the spa, or to an independent standing means. The oppositely [[op]]disposed generally extending members have speaker attachment means allowing for speakers to be swivel and pivot mounted. The

first transverse member allows for towels, clothing, or the like to be hung while using the spa, and both the first transverse member and second support member may allow for telescopic movement so that adjustments can be made to the spacing between the speakers allowing for use with different sized and shaped spas. The first transverse member, second support member, and oppositely ~~disposed~~ first and second generally extending members include apertures allowing speaker wire to run through and connect to an input or output device. The present invention may include a housing unit and a table element. The table element, which may include engagement means for easy maneuverability, connects to the first transverse member while the housing unit connects to the spa and can surround the second support member. The housing unit includes apertures allowing the speakers to rest inside while in the extreme downward position.--

Please amend the paragraph which begins on page 10, line 9 and ends on page 11, line 2, as follows:

-- Figures 7-9 illustrate another embodiment of the present invention wherein a speaker **50** is capable of swiveling or a 360 degree or less rotational movement on ~~the~~ a support structure **52**, when the speaker is in an upward position as shown in Figures 7 and 9. ~~Thus, the~~ Speaker **50** can be also rotated to face towards the inside or outside of ~~the~~ a spa **54**, as shown in Figures 9 and 7, respectively, or any other direction as desired by the user. The support structure **52** has a base **56** similar to ~~the~~ base **42** of Figure 6 and an extending member **58**. The extending member **58** has a first

portion 62 extending upwards from the base 56, a second portion 64 extending sideways from the first portion 62, and a third portion 66 extending downwards from the second portion 64, when the speaker is in its upright position. The speaker includes a hollow portion extending from a top side 60 to a bottom side 61 of its mounting, through which the third portion 66 of the extending member 58 is inserted. Thus, the third portion 66 forms a pole on which the speaker 50 rotationally hangs. Particularly, speaker 50 is capable of a 360-degree or less rotational movement relative to pole or third portion 66. Additionally, while the second portion 64 is illustrated as extending towards the left-hand side (in Figures 7 and 8) it may, of course, extend to the right-hand side as well. Other methods of providing a speaker capable of rotational movement (which may be less than 360 degrees) on the support structure 52 will be apparent to one skilled in the art.--

Please amend the paragraph that begins on page 11, lines 3 and ends on page 11, line 10, as follows:

--The base 56 can be pivotally coupled to the spa 54 via one or more multi-position detents 68 which are shown in Figures 7 - [[9]]8 as directly coupled beneath the rim 70 of the spa 54. The [[d]]Detents 68 can alternatively be directly coupled to the body of the spa, to an attachment on the spa, or to an independent standing means. Thus, the speaker 50 can be positioned in the extreme upward position as shown in Figures 7 and 9, in the extreme downward position as shown in Figure 8, or positions in between. Many methods of coupling the base 56 to the spa 54 will be apparent to

one skilled in the art. Additionally, ~~the~~ base 56 and/or second portion 64 of ~~the~~ extending member 58 could be used as towel racks or the like.--

Please add the following new paragraph beginning on page 11, line 14:

--Thus, it is intended that the invention cover all embodiments and variations thereof as long as such embodiments and variations come within the scope of the appended claims and their equivalents.--